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| | Contents | <i>Pages</i> |
|-------------------|---|--------------|
| Part - I | Acts | |
| | <i>Nil</i> | |
| Part - II | Ordinances | |
| | <i>Nil</i> | |
| Part - III | Delegated Legislation | |
| | 1. Notification No. G.S.R.46/P.A.5/2017/ S.164/Amd.(4)/2017/2017, dated the 3rd October, 2017, containing amendment in the Punjab Goods and Services Tax Rules, 2017. | .. 1155-1157 |
| | 2. Notification No. S.O.57/P.A.5/2017/ S.23/ 2017, dated the 3rd October, 2017, specifying the casual taxable persons making taxable supplies of handicraft goods. | .. 1159-1161 |
| | 3. Notification No. S.O.58/P.A.5/2017/Ss.1 and 51/2017, dated the 3rd October, 2017, appointing the 18th day of September, 2017 as the date on which the provisions of section 51(1) of the Punjab Goods and Services Tax Act, 2017 shall come into force. | .. 1163 |

4. Notification No. S.O.59/P.A. 5/2017/Ss. 9, 11, 15 and 16/2017, dated the 3rd October, 2017, containing amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 17/P.A.5/ 2017/Ss.9, 11, 15 and 16/2017, dated the 30th June, 2017. .. 1165
5. Notification No. S.O.60/P.A. 5/2017/S.11/ 2017, dated the 3rd October, 2017, containing amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 37/P.A.5/2017/S.11/ 2017, dated the 30th June, 2017. .. 1167
6. Notification No. S.O.61/P.A. 5/2017/S.11/ 2017, dated the 3rd October, 2017, exempting intra state supply of heavy water and nuclear fuels. .. 1169
7. Notification No. S.O.62/P.A. 5/2017/S.168/ 2017, dated the 3rd October, 2017, specifying that the return shall be furnished in FORM GSTR-3B electronically. .. 1171
8. Corrigendum dated 3rd October, 2017, in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 16/P.A.5/2017/S.9/2017, dated the 30th June, 2017. .. 1173-1175
9. Corrigendum dated 3rd October, 2017, in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 18/P.A.5/2017/S.11/2017, dated the 30th June, 2017. .. 1177

Part - IV Correction Slips, Republications and Replacements

Nil

PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION

(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 3rd October, 2017

No. G.S.R.46/P.A.5/2017/S.164/Amd.(4)/2017.-In exercise of the powers conferred by section 164 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following amendment further to the Punjab Goods and Services Tax Rules, 2017, namely:-

RULES

- (1) These rules may be called the Punjab Goods and Services Tax (Fourth Amendment) Rules, 2017.
- (2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.
2. In the Punjab Goods and Services Tax Rules, 2017, (hereinafter referred to as the principal rules), in rule 3, –

- (i) after sub-rule (3), the following sub-rule shall be inserted, namely:-

“(3A) Notwithstanding anything contained in sub-rules (1), (2) and (3), a person who has been granted registration on a provisional basis under rule 24 or who has applied for registration under sub-rule (1) of rule 8 may opt to pay tax under section 10 with effect from the first day of October, 2017 by electronically filing an intimation in **FORM GST CMP-02**, on the common portal either directly or through a Facilitation Centre notified by the Commissioner, before the said date and shall furnish the statement in **FORM GST ITC-03** in accordance with the provisions of sub - rule (4) of rule 44 within a period of ninety days from the said date:

Provided that the said persons shall not be allowed to furnish the declaration in **FORM GST TRAN-1** after the statement in **FORM GST ITC-03** has been furnished.”;

- (ii) in sub-rule (5), after the words, bracket and figure “or sub-rule (3)”, the words, bracket, figure and letter “or sub-rule (3A)” shall be inserted;

3. In the principal rules, after rule 120, the following rule shall be inserted, namely:-

“120A. Every registered person who has submitted a declaration electronically in **FORM GST TRAN-1** within the time period specified in rule 117, rule 118, rule 119 and rule 120 may revise such declaration once and submit the revised declaration in **FORM GST TRAN-1** electronically on the common portal within the time period specified in the said rules or such further period as may be extended by the Commissioner in this behalf.”;
4. In the principal rules, in rule 122, in clause (b), after the words “Commissioners of State tax or central tax”, the words “for at least one year” shall be inserted;
5. In the principal rules, in rule 124, -
 - (i) for sub-rule (3), the following sub-rule shall be substituted, namely:-

"(3) The Technical Member shall be paid a monthly salary and other allowances and benefits as are admissible to him when holding an equivalent Group 'A' post in the Government of India:

Provided that where a retired officer is selected as a Technical Member, he shall be paid a monthly salary equal to his last drawn salary reduced by the amount of pension in accordance with the recommendations of the Seventh Pay Commission, as accepted by the Central Government.";
 - (ii) in sub-rule (4), after the first proviso, the following proviso shall be inserted, namely:-

"Provided further that upon the recommendations of the Council and subject to an opportunity of being heard, the Central Government may terminate the appointment of the Chairman at any time.";
 - (iii) in sub-rule (5), after the first proviso, the following proviso shall be inserted, namely:-

"Provided further that upon the recommendations of the Council and subject to an opportunity of being heard, the Central Government may terminate the appointment of a Technical Member at any time.";
6. In the principal rules, in rule 127, after clause (iii), the following clause shall be inserted, namely:-

"(iv) to furnish a performance report to the Council by the tenth of the close of each quarter.";
7. In the principal rules, in rule 138, in sub-rule (1), the following provisos shall be inserted, namely:-

“Provided that where goods are sent by a principal located in one State to a job-worker located in any other State, the e-way bill shall be generated by the principal irrespective of the value of the consignment;

Provided further that where handicraft goods are transported from one State to another by a person who has been exempted from the requirement of obtaining registration under clauses (i) and (ii) of section 24, the e-way bill shall be generated by the said person irrespective of the value of the consignment.

Explanation – For the purposes of this rule, the expression “handicraft goods” has the meaning as assigned to it in the Government of Punjab, Department of Excise and Taxation, notification No. S.O.57/P.A.5/2017/S.23/2017 dated 3rd October, 2017.”;

8. In the principal rules, with effect from the 1st day of July, 2017, in **“FORM GST TRAN-1”**,

(i) in Serial No. 5(a), in the heading, after the words, figures and brackets “Section 140(1)”, the words, figures, brackets and letter “, Section 140 (4) (a) and Section 140(9)” shall be inserted;

(ii) in Serial No. 7(a), in the table, in Serial No. 7A, in the heading, after the word “invoices”, the words, brackets and letters “(including Credit Transfer Document (CTD))” shall be inserted;

(iii) after the words “Designation/Status”, the following shall be inserted, namely:-

“Instructions:

1. Central Tax credit in terms of sub-section (9) of section 140 of the CGST Act, 2017 shall be availed in column 6 of table 5 (a).
2. Registered persons availing credit through Credit Transfer Document (CTD) shall also file **Trans 3** besides availing credit in table 7A under the heading “inputs.”;

9. In the principal rules, with effect from the 1st day of July, 2017, in **“FORM GSTR-4”**, in Serial No.8, in entry 8B(2), for the words “Intra-State Supplies”, the words “Inter-State Supplies” shall be substituted;

10. In the principal rules, with effect from the 30th day of August, 2017, in the Notes to **“FORM GST EWB-01”**, after Note 4, the following Note shall be inserted, namely:-

“5. The details of bill of entry shall be entered in place of invoice where the consignment pertains to an import.”

M.P. SINGH,

Additional Chief Secretary-cum-
Financial Commissioner (Taxation),
Department of Excise and Taxation, Punjab.

PART III

GOVERNMENT OF PUNJAB

**DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)**

NOTIFICATION

The 3rd October, 2017

No.S.O.57/P.A.5/2017/S.23/2017.—In exercise of the powers conferred by sub-section (2) of section 23 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to specify the casual taxable persons making taxable supplies of handicraft goods as the category of persons exempted from obtaining registration under the aforesaid Act:

Provided that the aggregate value of such supplies, to be computed on all India basis, does not exceed an amount of twenty lakh rupees in a financial year:

Provided further that the aggregate value of such supplies, to be computed on all India basis, does not exceed an amount of ten lakh rupees in case of Special Category States, other than the State of Jammu and Kashmir.

2. The casual taxable persons mentioned in the preceding paragraph shall obtain a Permanent Account Number and generate an e-way bill in accordance with the provisions of rule 138 of the Punjab Goods and Services Tax Rules, 2017.

3. The above exemption shall be available to such persons who are making Inter-State taxable supplies of handicraft goods and are availing the benefit of notification No. 8/2017 – Integrated Tax dated the 14th September, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.1156(E), dated the 14th September, 2017.

Explanation - For the purposes of this notification, the expression “handicraft goods” means the products mentioned in column (2) of the Table below and the Harmonized System of Nomenclature (HSN) code mentioned in the corresponding entry in column (3) of the said Table, when made by the craftsmen predominantly by hand even though some machinery may also be used in the process:-

Table

| Sl No. | Products | HSN Code |
|--------|---|------------------------------------|
| (1) | (2) | (3) |
| 1. | Leather articles (including bags, purses, saddlery, harness, garments) | 4201, 4202, 4203 |
| 2. | Carved wood products (including boxes, inlay work, cases, casks) | 4415, 4416 |
| 3. | Carved wood products (including table and kitchenware) | 4419 |
| 4. | Carved wood products | 4420 |
| 5. | Wood turning and lacquer ware | 4421 |
| 6. | Bamboo products [decorative and utility items] | 46 |
| 7. | Grass, leaf and reed and fibre products, mats, pouches, wallets | 4601, 4602 |
| 8. | Paper mache articles | 4823 |
| 9. | Textile (handloom products) | including 50, 58, 62, 63 |
| 10. | Textiles hand printing | 50, 52, 54 |
| 11. | Zari thread | 5605 |
| 12. | Carpet, rugs and durries | 57 |
| 13. | Textiles hand embroidery | 58 |
| 14. | Theatre costumes | 61, 62, 63 |
| 15. | Coir products (including mats, mattresses) | 5705, 9404 |
| 16. | Leather footwear | 6403, 6405 |
| 17. | Carved stone products (including statues, statuettes, figures of animals, writing sets, ashtray, candle stand) | 6802 |
| 18. | Stones inlay work | 68 |
| 19. | Pottery and clay products, including terracotta | 6901, 6909, 6911, 6912, 6913, 6914 |
| 20. | Metal table and kitchen ware (copper, brass ware) | 7418 |
| 21. | Metal statues, images/statues vases, urns and crosses of the type used for decoration of metals of chapters 73 and 74 | 8306 |
| 22. | Metal bidriware | 8306 |

| | | |
|-----|--|------|
| 23. | Musical instruments | 92 |
| 24. | Horn and bone products | 96 |
| 25. | Conch shell crafts | 96 |
| 26. | Bamboo furniture, cane/Rattan furniture | |
| 27. | Dolls and toys | 9503 |
| 28. | Folk paintings, madhubani, patchitra, Rajasthani miniature | 97 |

M.P. SINGH,
Additional Chief Secretary-cum-
Financial Commissioner (Taxation),
Department of Excise and Taxation, Punjab.

PART III

GOVERNMENT OF PUNJAB

**DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)**

NOTIFICATION

The 3rd October, 2017

No. S.O.58/P.A.5/2017/Ss. 1 and 51/2017.- In exercise of the powers conferred by sub-section (3) of section 1 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to appoint the 18th day of September, 2017 as the date on which the provisions of sub-section (1) of section 51 of the said Act shall come into force with respect to persons specified under clauses (a) and (b) of sub-section (1) of section 51 of the said Act and the persons specified below under clause (d) of sub-section (1) of section 51 of the said Act, namely:-

- (a) an authority or a board or any other body, -
 - (i) set up by an Act of Parliament or a State Legislature; or
 - (ii) established by any Government,

with fifty-one percent or more participation by way of equity or control, to carry out any function;

- (b) society established by the Central Government or the State Government or a Local Authority under the Societies Registration Act, 1860 (21 of 1860);
- (c) public sector undertakings:

Provided that the said persons shall be liable to deduct tax from the payment made or credited to the supplier of taxable goods or services or both with effect from a date to be notified subsequently, on the recommendations of the Council, by the State Government.

M.P. SINGH,

Additional Chief Secretary-cum-
Financial Commissioner (Taxation),
Department of Excise and Taxation, Punjab.

PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 3rd October, 2017

No. S.O.59/P.A.5/2017/Ss. 9, 11, 15 and 16/2017.-In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and sub-section (1) of section 16 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following amendments in the notification of the Government of Punjab, Department of Excise and Taxation, notification No.S.O.17/P.A.5/2017/S. 9, 11, 15 and 16/2017 dated 30th June, 2017 published in the Extraordinary, Part III dated 30th June, 2017, namely:-

In the said notification, in the Table, against serial number 3, for item (vi) in column (3) and the entries relating thereto, in columns (3), (4) and (5), the following shall be substituted, namely:-

| (3) | (4) | (5) |
|--|-----|-----|
| “(vi) Services provided to the Central Government, State Government, Union Territory, a local authority or a governmental authority by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of – (a) a civil structure or any other original works meant predominantly for use other than for commerce, industry, or any other business or profession; (b) a structure meant predominantly for use as (i) an educational, (ii) a clinical, or (iii) an art or cultural establishment; or (c) a residential complex predominantly meant for self-use or the use of their employees or other persons specified in paragraph 3 of the Schedule III of the Punjab Goods and Services Tax Act, 2017. | 6 | - |
| (vii) Construction services other than (i), (ii), (iii), (iv), (v) and (vi) above. | 9 | -”. |

M.P. SINGH,
Additional Chief Secretary-cum-
Financial Commissioner (Taxation),
Department of Excise and Taxation, Punjab.

PART III

GOVERNMENT OF PUNJAB

**DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)**

NOTIFICATION

The 3rd October, 2017

No. S.O.60/P.A.5/2017/S.11/2017.- In exercise of the powers conferred by sub-section (1) of section 11 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following amendments in the Government of Punjab, Department of Excise and Taxation, in notification no. No.S.O.37/P.A.5/2017/S.11/2017 dated 30th June, 2017 published in Extraordinary, Part III dated 30th June, 2017, namely:-

In the said notification, in the Table, after serial number 81 and the entries relating thereto, the following shall be inserted namely:-

| (1) | (2) | (3) | (4) | (5) |
|-----|--------------|---|-----|-------|
| “82 | Chapter 9996 | Services by way of right to admission to the events organised under FIFA U-17 World Cup 2017. | Nil | Nil”. |

M.P. SINGH,

Additional Chief Secretary-cum-
Financial Commissioner (Taxation),
Department of Excise and Taxation, Punjab.

PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 3rd October, 2017

No. S.O.61/P.A.5/2017/S.11/2017.-In exercise of the powers conferred by sub-section (1) of section 11 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to exempt intra state supply of heavy water and nuclear fuels falling in Chapter 28 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) by the Department of Atomic Energy to the Nuclear Power Corporation of India Ltd from the whole of the central tax leviable thereon under section 9 of the Punjab Good and Services Tax Act, 2017 (Punjab Act No.5 of 2017).

M.P. SINGH,

Additional Chief Secretary-cum-
Financial Commissioner (Taxation),
Department of Excise and Taxation, Punjab.

PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 3rd October, 2017

No. S.O.62/P.A.5/2017/S.168/2017.— In exercise of the powers conferred by section 168 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017) read with sub-rule (5) of rule 61 of the Punjab Goods and Services Tax Rules, 2017, the Commissioner, on the recommendations of the Council, hereby specifies that the return for the month as specified in column (2) of the Table below shall be furnished in FORM GSTR-3B electronically through the common portal on or before the last dates as specified in the corresponding entry in column (3) of the said Table, namely:-

Table

| Sl.No. | Month | Last Date for filing of return in FORM GSTR-3B |
|---------------|-----------------|---|
| (1) | (2) | (3) |
| 1. | August, 2017 | 20th September, 2017 |
| 2. | September, 2017 | 20th October, 2017. |
| 3. | October, 2017 | 20th November, 2017 |
| 4. | November, 2017 | 20th December, 2017. |
| 5. | December, 2017 | 20th January, 2018 |

2. **Payment of taxes for discharge of tax liability as per FORM GSTR-3B:** Every registered person furnishing the return in FORM GSTR-3B shall, subject to the provisions of section 49 of the said Act, discharge his liability towards tax, interest, penalty, fees or any other amount payable under the said Act by debiting the electronic cash ledger or electronic credit ledger, as the case may be, not later than the last date, as detailed in column (3) of the said Table, on which he is required to furnish the said return.

M.P. SINGH,

Additional Chief Secretary-cum-
Financial Commissioner (Taxation),
Department of Excise and Taxation, Punjab.

PART III

GOVERNMENT OF PUNJAB

**DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)**

CORRIGENDUM

The 3rd October, 2017

In the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 16/P.A.5/2017/S.9/2017, dated the 30th June, 2017, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 30th June, 2017:-

(A) In Schedule I @ 2.5%,-

- (i) in serial No. 35, under column (3), FOR "Coffee, whether or not roasted or decaffeinated" READ "Coffee roasted, whether or not decaffeinated";
- (ii) in serial No. 59, under column (3) FOR "1106 10 90", READ "0713";
- (iii) in serial No. 61, under column (2), FOR "1106 10 90", READ "0713";
- (iv) in serial No. 92,-
 - (a) under column (2), FOR "1702" READ "1702 or 1704";
 - (b) under column (3), FOR "Palmyra sugar", READ "Palmyra sugar, misheri, batasha, bura";
- (v) after serial No. 103, the following shall be inserted, namely:-

| | |
|-----------------|--|
| "103A 2302 | Bran, sharps and other residues, whether or not in the form of pellets, derived from the Sifting, milling or other working of cereals or of leguminous plants [other than aquatic feed including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay and straw, supplement and husk of pulses, concentrates and additives, wheatbran and de-oiled cake]" |
|-----------------|--|
- (vi) in serial No. 165, under column (2), FOR "2710 19 00", READ "2711 19 00";
- (vii) in serial No. 185, under column (3), FOR "Agarbatti", READ "Agarbatti,lobhan";
- (viii) in serial No. 220, under column (3),-
 - (a) FOR "saima", READ "salma";

- (b) FOR "gotasitara", READ "gota, sitara";
- (c) FOR "glzal", READ "gizai";
- (xi) in serial No. 234,-
 - (a) under column (2), FOR "84 or 85", READ "84, 85 or 94";
 - (b) under column (3), after entry (g), the following entry shall be added, namely:-

"(h) Photo voltaic cells, whether or not assembled in modules or made up into panels";
- (B) In Schedule II @ 6%,-
 - (i) in serial No. 14, under column (3), FOR "peeled", READ "peeled and desiccated coconuts";
 - (ii) in serial No. 16, under column (3), FOR "Dates", READ "Dates (soft or hard)";
 - (iii) after serial No. 16, the following shall be inserted namely:-

| | | |
|------|------|---|
| "16A | 0805 | Citrus fruit, such as Oranges, Mandarins(including tangerines and satsumas); Clementines, wilkings and similar citrus hybrids, Grapefruit, including pomelos, Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia), dried"; |
|------|------|---|
 - (iv) in serial No. 47, under column (2), FOR "2202 90 10", READ "2202 99 10";
 - (v) in serial No. 48, under column (2), FOR "2202 90 20", READ "2202 99 20";
 - (vi) in serial No. 49, under column (2), FOR "2202 9090", READ "2202 99 90";
 - (vii) in serial No. 50, under column (2), FOR "2202 90 30", READ "2202 99 30";
 - (viii) in serial No. 56, under column (3), FOR "serial number 1(f)", READ "serial number 1(g)";
 - (ix) in serial No. 74, under column (2), FOR "3302" READ "3301";
 - (x) in serial No. 231, under column (3), FOR "heading 9208", READ "heading 9208 or 9705";

(C) In Schedule III @ 9%,-

- (i) in serial No. 55 under column (3), FOR "(Fountain pen ink and Ball pen ink)", READ "(other than Fountain pen ink and Ball pen ink)";
- (ii) in serial No. 133, under column (3), FOR "Artificial fur and articles thereof", READ "Artificial fur other than articles thereof";
- (iii) in serial No. 233, under column (3), omit "Sewing needles";
- (iv) in serial No. 247, under column (3), FOR "0.12.5mm"; READ "0.15mm";
- (v) in serial No. 323, under column (2), FOR "8522 90", READ "8422 90";
- (vi) in serial No. 395, under column (3), FOR "Optical Fiber", READ "Optical Fibre Cable"; and
- (vii) in serial No. 447, under column (3), omit "and other pens";

(D) In Schedule IV @ 14%,-

- (i) in serial No. 158, under column (3), FOR "optical fibres optical fibres, bundles or cables", READ "optical fibres, optical fibre bundles or cables";
- (ii) in serial No. 161, under column (3), FOR "Optical Fiber", READ "Optical Fibre Cables";
- (iii) after serial No. 163, the following shall be inserted, namely:-

| | | |
|-------|------|--|
| "163A | 8701 | Road tractors for semi-trailers of engine capacity more than 1800cc"; |
|-------|------|--|
- (iv) in serial No. 215, under column (3), FOR "Video games consoles and Machines", READ "Video games consoles and Machines, article and accessories for billiards [9504 20 00], other games operated by coins, banknotes, i.e., casino games [9504 20 00] and others [other than board games of 9504 90 90]".

M.P. SINGH,

Additional Chief Secretary-cum-
Financial Commissioner (Taxation),
Department of Excise and Taxation, Punjab.

PART III

GOVERNMENT OF PUNJAB

**DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)**

CORRIGENDUM

The 3rd October, 2017

In the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 18/P.A.5/2017/S.11/2017, dated the 30th June, 2017, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 30th June, 2017:-

In the Schedule,-

- (i) in serial No. 45, under column (3), FOR "Dried leguminous vegetables, shelled, whether or not skinned or split", READ "Dried leguminous vegetables, shelled, whether or not skinned or split [other than put up in unit container and bearing a registered brand name]";
- (ii) in serial No. 59, under column (2) FOR "9", READ "7, 9 or 10";
- (iii) in serial No.102, under column (2), FOR "2302", READ "2301, 2302"; and
- (iv) in serial No. 148, under column (3), omit "[proposed GST Nil]".

M.P. SINGH,

Additional Chief Secretary-cum-
Financial Commissioner (Taxation),
Department of Excise and Taxation, Punjab.